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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 13th June 1962

G.S.R. 788.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 24th April, 1962, the following patent or proprietary medicines falling under item No. 14E of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty as is in excess of $2\frac{1}{2}$ per cent *ad valorem*, namely:—

1. Quinine and its salts;
2. Dapsone;
3. Isoniazid;
4. Para-amino Salicylic Acid, its salts and esters;
5. Insulin, all types;
6. Iodochlorohydroxyquinoline, Di-iodohydroxyquinoline and Emetine;
7. Penicillin and Streptomycin including Dihydrostreptomycin, in their pure form or as salts or as derivatives or in combinations among themselves or with any other medicine at serial 1 to 6 above and intended for oral or parenteral use but excluding combinations with any other substance in therapeutic or prophylactic quantities.

[No. 108/62.]

G.S.R. 789.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 40/62-Central Excises, dated the 24th April, 1962, the Central Government hereby exempts with effect from the 24th April, 1962 cotton yarn falling under item No. 18A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto annexed, from so much of the duty leviable thereon as is in excess of the duty specified in the corresponding entry in column (3) thereof:

TABLE

Serial No.	Description	Duty	
		Single yarn whether grey or bleached and grey multiple fold yarn, if cleared out of the factory in hanks	In any other form
Cotton yarn :		(naye paise per kilogram)	
1	of 48 or more counts	17.0	27.0
2	(i) of more than 40 counts but less than 48 counts	8.0	18.0
	(ii) of 35 or more counts but not more than 40 counts	Nil	18.0
3	of 17 or more counts but less than 35 counts	Nil	13.5
4	of less than 17 counts	Nil	10.0

[No. 109/62.]

G.S.R. 790.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from 24th April, 1962, khadi fabrics that is to say, any cloth woven on handlooms in India from cotton, or silk, or woollen yarn hand spun in India or from a mixture of such yarns, which have been certified as khadi by an officer duly authorised in this behalf by the Khadi and Village Industries Commission, from the whole of the excise duty leviable thereon, when processed by an independent processor.

Explanation.—For the purposes of this notification independent processor shall mean a manufacturer who is engaged exclusively in the processing of cloth with the aid of power and who has no proprietary interest in any factory engaged in the spinning of yarn or weaving of cloth.

[No. 110/62.]

G.S.R. 791.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 43/62-Central Excises, dated the 24th April, 1962, the Central Government hereby exempts with effect from the 24th April, 1962, cotton fabrics falling under Item No. 19 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and specified in column (2) of the Table hereto annexed from so much of the duty as is in excess of the duty specified in the corresponding entry in column (3) thereof:

TABLE

Serial No.	Description	Duty
1	2	3
		(nP. per square metre)
1	Grey (unprocessed) fabrics.	
	(i) Superfine	27.5
	(ii) Fine	20.0
	(iii) Medium-A	8.0
	(iv) Medium-B	5.0
	(v) Coarse	3.0

1	2	3
		(nP. per square metre)
2	Processed fabrics in the production of which duty paid or exempted grey fabrics are used :	
	(i) Bleached or/and dyed or/and printed	5.0
	(ii) Mercerised or/and water proofed (including rubberised)	
	(a) Medium-B or coarse	10.0
	(b) Superfine, Fine or Medium-A	15.0
	(iii) Processed in any other manner including shrink-proofed and/or organdie processed	25.0

provided that—

1. the rates of duty on grey fabrics produced on powerlooms in one or more factories under the same proprietorship, in which not more than 300 powerlooms in all are installed, shall up to the 28th February, 1963, be half of the appropriate rates specified for such grey fabrics in the above Table and during the period beginning with the 1st March, 1963 and ending on the 29th February, 1964, be three fourth of the appropriate rates as aforesaid;

2. the concessional rates specified in proviso 1 shall not be applicable to any powerloom owner who applies for a licence on or after the 24th April, 1962, under rule 174 of the Central Excise Rules, 1944, unless he satisfies the Collector of Central Excise:

(a) that each of the powerlooms for which the licence is applied for was owned on the 24th April, 1962, by the applicant, and

(b) that the applicant and, in the case of partnership, any partner thereof had or has no proprietary interest in any other concern producing cotton fabrics on the same date;

3. the rates of duty on processed fabrics made from grey fabrics which have not been manufactured in a composite mill and which have already paid duty or are exempted, when processed by an independent processor, shall be four-fifth of the appropriate rates for such fabrics specified in the Table above.

4. if the fabrics which have already paid duty as processed fabrics are further processed so as to bring them in a category liable to a higher rate of duty, the duty, payable on such fabrics shall be the difference between the rate applicable to the finally processed fabrics and the rate at which duty had already been paid;

5. if a fabric has undergone more than one process carrying different rates of duty, within the same factory the rate of duty applicable to the fabrics will be the higher or the highest of all such rates.

Explanation.—For the purposes of this notification:

(1) Calendering (other than calendering with grooved rollers) will not be treated as processing.

(2) Composite Mill means a manufacturer who is engaged either in the spinning, weaving or processing of cotton fabrics with the aid of power and has a proprietary interest in at least two of such manufacturing activities.

(3) Independent Processor means a manufacturer who is engaged exclusively in the processing of cloth with the aid of power and who has no proprietary interest in any factory engaged in the spinning of yarn or weaving of cotton fabrics.

(4) "Medium-A Fabrics" means fabrics in which the average count of yarn is 28s or more but is less than 35s;

(5) "Medium-B Fabrics" means fabrics in which average count of yarn is 17s or more but is less than 28s.

[No. 111/62.]

G.S.R. 792.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes with effect from the 24th April, 1962, the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 44/62-Central Excises, dated the 24th April, 1962, namely—

In the said notification—

- (i) for the letters, figures and words "No. 43/62, dated the 24th April, 1962", the letters, figures and words "No. 111/62-Central Excises, dated the 13th June, 1962" shall be substituted;
- (ii) in the last proviso,
 - (a) for clause (a), the following shall be substituted, namely—
"(a) a processor other than an independent processor";
 - (b) in clause (b), the following shall be inserted at the end, namely—
"and which was not engaged in the processing of handloom fabrics only immediately before that date";
- (iii) for the existing explanation, the following shall be substituted, namely:—

"*Explanation:*—For the purpose of this notification *Independent Processor* means a manufacturer who is engaged exclusively in the processing of cloth with the aid of power and who has no proprietary interest in any factory engaged in the spinning of yarn or weaving of cloth."

[No. 112/62.]

G.S.R. 793.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby exempts cotton fabrics produced on powerlooms in one or more factories under the same proprietorship, in which not more than 300 powerlooms in all are installed,

- (i) From half of the duty leviable under that Act during the period beginning with the 24th April, 1962 and ending with the 28th February, 1963, and
- (ii) From one fourth of the duty leviable under that Act during the period beginning with the 1st March, 1963 and ending with the 29th February, 1964.

Provided that this concession shall not be applicable to any powerloom owner who applies for a licence on or after the 24th April, 1962, under rule 174 of the Central Excise Rules, 1944, unless he satisfies the Collector of Central Excise

- (a) that each of the powerlooms for which the licence is applied for was owned on the 24th April, 1962, by the applicant, and
- (b) that the applicant and, in the case of partnership, any partner thereof had or has no proprietary interest in any other concern producing cotton fabrics on the said date.

[No. 113/62.]

G.S.R. 794.—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 45/62-Central Excises, dated the 24th April, 1962, the Central Government hereby fixes, with effect from the 24th April, 1962, the fol-

lowing rates per shift, per month, per powerloom employed by or on of
the same person in the manufacture of unprocessed cotton fabrics, namely:—

	If all powerlooms are employed in the manufacture of <i>only</i> medium and/or coarse fabrics.	If one or more power- looms are employed if the manufacture of superfine and/or fine fabrics.
	Rs.	Rs.
Where not more than 49 powerlooms are employ- ed—		
(i) On the first 4 powerlooms	10.00	12.50
(ii) On the next 5 powerlooms	15.00	37.50
(iii) On the next 15 powerlooms	25.00	75.00
(iv) On the balance	35.00	175.00

Provided that where roller locker machines are employed, either exclusively or in addition to any other type of powerloom, every metre of the width of such machine shall be reckoned as one powerloom and where the total width is in excess of whole metres, the balance shall be ignored;

Provided also that any such manufacturer of cotton fabrics who applies for a licence on or after the 24th April, 1962, under rule 174 of the Central Excise Rules, 1944, shall be required to pay 25 per cent more over the rates prescribed above, unless he satisfies the Collector of Central Excise—

- (a) that the equipment for which the licence is applied for was not in any way owned on the 24th April, 1962, by any other manufacturer of cotton fabrics; and
- (b) that the applicant had no proprietary interest in any other concern producing such fabrics with such equipment on the said date.

[No. 114/62.]

G.S.R. 795.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 50/62-Central Excises dated the 24th April, 1962 namely:—

(1) In the Table annexed to the said notification, for the entries against Serial No. 2, the following entries shall be substituted, namely—

“2. Processed fabrics

- | | |
|--|---|
| (i) If woven by a factory other than a composite mill and pro-
cessed by an independent processor | Duty in excess of
3½ per cent <i>ad va-
lorem</i> |
| (ii) Others | Duty in excess of
5 per cent <i>ad valo-
rem</i> . |

(2) The following Explanation shall be inserted below the Table namely:—

“Explanation.—For the purpose of this notification:—

- (i) Independent Processor means a manufacturer who is engaged exclusi-
vely in the processing of woollen fabrics with the aid of power and
who has no proprietary interest in any factory engaged in the spin-
ning of yarn or weaving of cloth.

- (ii) Composite mill means a manufacturer who is engaged in the spinning, weaving or processing of woollen fabrics with the aid of power and has a proprietary interest in at least two of such manufacturing activities.

[No. 115/62.]

G.S.R. 796.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section (3) of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby exempts with effect from the 24th April, 1962, processed woollen fabrics, if woven by a factory other than a composite mill and processed by an independent processor, from so much of the duty leviable thereon as is in excess of three and one-third per cent *ad valorem*.

Explanation.—For the purpose of this notification,

- (i) Independent Processor means a manufacturer who is engaged exclusively in the processing of woollen fabrics with the aid of power and who has no proprietary interest in any factory engaged in the spinning of yarn or weaving of cloth.
- (ii) Composite mill means a manufacturer who is engaged in the spinning, weaving or processing of woollen fabrics with the aid of power and has a proprietary interest in at least two of such manufacturing activities.

[No. 116/62.]

G.S.R. 797.—In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby fixes with effect from the 24th April, 1962, for processed woollen fabrics produced on handloom or powerloom and specified in column 2 of the table hereto annexed and chargeable with duty *ad valorem* under Item No. 21 of the First Schedule to the said Act, the tariff values specified in the corresponding entry in column 3 of the said table:—

TABLE

Serial No.	Description	Tariff value
(1)	(2)	(3)
		Rs. per } Kilogram
1	Processed woollen fabrics made of worsted yarn, <i>i.e.</i> containing not less than 90% of worsted yarn	40.00
2	Processed woollen fabrics made of woollen yarn, <i>i.e.</i> containing not less than 90% of woollen yarn, other than worsted or shoddy yarn,	
	(i) blankets	10.00
	(ii) All others	20.00
3	Woollen fabrics containing not less than 90 per cent of shoddy yarn	
	(i) blankets	8.00
	(ii) All others	10.00

[No. 117/62.]

G.S.R. 798.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 31/60-Central Excises, dated the 1st March, 1960, the Central Government hereby exempts with effect from the 24th April, 1962, tin plates and tinned sheets falling under Item No. 28 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and made from plates and sheets which have already paid the appropriate amount of duty leviable thereon under Item No. 26AA of the said Schedule, from so much of the duty leviable thereon under the said item 28 as is equivalent to the duty leviable on steel ingots.

[No. 118/62.]

G.S.R. 799.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:—

1. These rules may be called the Central Excise (Ninth Amendment) Rules, 1962.

2. In Chapter V of the Central Excise Rules, 1944, after section E.VI, the following section shall be inserted, namely:—

“E.VII—Electric battery parts, special procedure.

96Y. *Application to avail of special procedure.*

- (1) Where a manufacturer who produces parts of electric storage batteries makes in the proper form an application to the Collector in this behalf, the special provisions contained in this section shall, on such application being granted by the Collector, apply to such manufacturer in substitution of the provisions contained elsewhere than in this section for the period in respect of which the application has been so granted.
- (2) Such application shall be made so as to cover a period of not less than six consecutive calendar months, but may be granted for a shorter period in the discretion of the Collector.
- (3) If at any time during such period, the manufacturer does not want to avail himself of the special provisions contained in this section, he shall give a notice in writing to the proper officer of his intention at least one week in advance; and if he fails to give such notice he shall be precluded from availing himself of such provisions for a period of 6 months from the date of such failure.

96YY. *Discharge of liability for duty on payment of certain sum.*

- (1) Having regard to the average production of any parts of electric storage batteries, the Central Government may, by notification in the Official Gazette, fix from time to time a rate per month for manufacturer of such parts subject to such conditions and limitations as it may think fit to impose and if a manufacturer whose application has been granted under rule 96Y pays a sum calculated according to such rate, such payment shall be a full discharge of his liability for the duty leviable on his production of such parts during the period such sum has been paid provided that if there is any increase in the rates of duty such sums shall be recalculated at the increased rates from the date of increase and the liability for duty leviable on the production of storage battery parts from that date shall not be discharged unless the differential duty is paid.
- (2) During the period in respect of which any manufacturer has been permitted to avail himself of the provisions of this section, he shall be exempt from the operation of all the provisions of rule 9 [except the second proviso to sub-rule (1) thereof] 47, 48, 50, 51, 51A, 52, 52A, 53, 55, 223, 223A, 224, 224A and 229.

96YYY. Nothing contained in this section shall apply to a manufacturer.

- (i) who employs or had at any time during the year ending on the 31st March, 1962, employed more than 5 workers; or
- (ii) who has not applied for a licence required under rule 174 of the Central Excise Rules, 1944, up to the 13th June, 1962".

3. In Appendix I of the Central Excise Rules, 1944,—

- (i) In the Table under the heading "Forms" in the Central Excise Series No. 85,
 - (a) in the entries relating to the column 'Description of Form' after the words 'woollen yarn' the following shall be inserted, namely:—
"/electric battery parts";
 - (b) in the column "Rule No.", for the figures and letters and words "96-O and 96V", the figures, letters and words "96-O, 96V and 96Y" shall be substituted;
- (ii) in the form A.S.P. (Central Excise Series No. 85) after the words "woollen yarn" wherever they occur, the oblique and the words "/electric battery parts" shall be inserted.

[No. 119/62.]

G.S.R. 800.—In pursuance of rule 96YY of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that the rate of duty in respect of plates of electric storage batteries shall be Rs. 500.00 per month per manufacturer of such plates.

[No. 120/62.]

G.S.R. 801.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 24th April, 1962, tar falling under item No. 11(2) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from the whole of the duty of excise leviable thereon.

[No. 121/62.]

G.S.R. 802.—In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby fixes with effect from the 24th April, 1962, for liquid petroleum gas of the description specified in column 2 of the Table hereto annexed and chargeable with duty *ad valorem* under item No. 11A of the First Schedule to the said Act, the tariff values specified in the corresponding entry in column 3 of the said Table:

TABLE

Serial No.	Description	Tariff value per metric tonne Rs.
1	Liquid petroleum gas	
	(i) sold in cylinders containing not more than 150 Kilograms	1,000.00
	(ii) sold in bulk	600.00

[No. 122/62.]

G.S.R. 803.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 24th April 1962, nitric and hydrochloric acids falling under Item No. 14G of the

First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the duty leviable thereon, subject to the following conditions, namely:—

- (i) the sulphuric acid used in their manufacture has already paid the appropriate amount of duty;
- (ii) no power is used at any stage in the process of manufacture;
- (iii) the total quantity of both nitric and hydrochloric acids produced does not exceed 5 metric tonnes in any calendar month or 50 metric tonnes in a year and of which production of nitric acid does not exceed $1\frac{1}{2}$ metric tonnes in any calendar month or 15 metric tonnes in a year;
- (iv) the manufacturer, or in the case of partnership, any partner thereof has no proprietary interest in any other concern producing such acids;

Provided that any manufacturer of nitric and hydrochloric acids applying for a licence on or after the 13th June, 1962, shall not be eligible for this exemption.

[No. 123/62.]

G.S.R. 804.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 24th April, 1962 (a) nitric acid falling under Item No. 14G of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), if produced from duty paid ammonia and used in the manufacture of fertilizers within the factory of production, from the whole of the duty of excise leviable thereon and (b) ammonia used in the manufacture of such nitric acid from the duty leviable thereon in excess of rupees twenty five per metric tonne.

[No. 124/62.]

G.S.R. 805.—In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excises and Salt Act 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby fixes with effect from the 24th April, 1962, for liquid oxygen falling under Item No. 14H(1) of the First Schedule to the said Act and being chargeable with duty *ad valorem*, the tariff value of 80 naye paise per cubic metre in terms of gas.

[No. 125/62.]

G.S.R. 806.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 24th April, 1962, plywood and all boards falling under Item No. 16B(ii) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column 2 of the Table hereto annexed from so much of the duty of excise leviable thereon as is in excess of the duty specified in the corresponding entry in column 3 of the said Table:

TABLE

Serial No. (1)	Description (2)	Duty per square metre (3)
		Naye Paise
1	Commercial plywood other than decorative, of 4 millimetres thickness	45
2	Decorative plywood and all boards of 4 millimetres thickness	67·5

Provided that

(i) plywood or boards other than batten board and block board (including flush doors) of any other thickness shall be exempted from so much of the duty as is in excess of the duty calculated on the basis of its notional area in terms of a thickness of 4 millimetres and at the rates specified in column 3 of Table for the respective type of plywood or board;

(ii) batten boards and block boards (including flush doors) shall be deemed to be two layers of plywood of 4 millimetres thickness each if the actual thickness of the plywood does not exceed 4 millimetres, or of a notional area calculated under Proviso (i) above if the thickness of the plywood exceeds 4 millimetres.

[No. 126/62.]

G.S.R. 807.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 24th April, 1962, plywood falling under Item No. 16B of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from the whole of the duty of excise leviable thereon subject to the following conditions, namely:—

- (i) No power is used at any stage in the process of manufacture except for peeling veneers;
- (ii) only plywood of course grain commonly used for making packing boxes is manufactured;
- (iii) the total quantity of plywood produced in any calendar month and in a year does not exceed 400 square metres and 4000 square metres respectively, in terms of 4 millimetres thickness;
- (iv) the manufacturer or, in the case of partnership, any partner thereof has no proprietary interest in any other concern manufacturing plywood.

Provided that any manufacturer of plywood applying for licence on or after the 13th June, 1962 shall not be eligible for this exemption.

[No. 127/62.]

G.S.R. 808.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 24th April, 1962 asbestos cement products falling under Item 23C of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column 2 of the Table hereto annexed, from so much of the duty of excise leviable on such products as is in excess of the duty specified in the corresponding entry in column 3 of the said Table:

TABLE

Serial No.	Description	Duty per metric tonne
1	2	3
		Rs.
1	Pressure pipes	80.00
2	All other asbestos cement products	37.50

Explanation.—For the purpose of this notification pressure pipes mean pipes which are designed in normal working to stand a pressure of not less than 2.5 Kilogram per square centimetre.

[No. 128/62.]

G.S.R. 809.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment to the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 90/62-Central Excises dated the 10th May, 1962 namely:—

For the Table annexed to the said notification, the following Table shall be substituted, namely:—

"TABLE

Serial No.	Description	Rate of duty per metric tonne	
		Prime quality 3(a) Rs.	Defectives 3(b) Rs.
(1)	(2)		
1	Bars and rods (including coated rods) other than tin bars	30.00	27.00
2	Tin bars	20.00	18.00
3	Wires.	40.00	40.00
4	Zeds, joists, girders, angles, channels, tees, flats, beams, trough, piling and all other rolled, forged or extruded shapes and sec- tions not otherwise specified	30.00	27.00
5	Black sheets and sheets for tinning	57.50	51.75
6	Galvanised sheets, plain or corrugated	60.00	54.00
7	Hoops and strips	60.00	54.00
8	Skelp and plates	52.50	47.25"

The notification No. 90/62-Central Excises, dated the 10th May 1962, as amended by this notification shall be deemed to have taken effect from the 24th April, 1962.

[No. 129/62.]

G.S.R. 810.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 76/62-Central Excises, dated the 24th April, 1962, the Central Government hereby exempts castings of steel (other than pipes and tubes) falling under item No. 26 AA of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and less than one metric tonne in weight, from so much of the duty of excise leviable thereon as is in excess of the duty leviable on steel ingots.

[No. 130/62.]

G.S.R. 811.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 24th April, 1962, iron or steel products falling under Item No. 26AA of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and made from re-rollable scrap of iron or steel which has already paid the appropriate amount of duty, from the whole of the duty of excise leviable thereon;

Provided that the exemption shall not be applicable to the products manufactured by a person who uses more than one metric tonne of billets in any calendar month or more than 10 metric tonnes of billets in a year for re-rolling;

Provided further that any manufacturer of iron or steel products applying for licence on or after the 13th June, 1962 shall not be eligible for this exemption.

[No. 131/62.]

G.S.R. 812.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 24th April, 1962, all tele-communication wires and cables and winding wires falling under Item No. 33B(i) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from so much of the duty leviable thereon as is in excess of five per cent *ad valorem*.

Explanation.—For the purpose of this notification, 'winding wire' shall be deemed to mean enamelled or cotton-covered high conductivity annealed round copper wire used for winding coils for instruments, electrical machinery and apparatus.

[No. 132/62.]

G.S.R. 813.—In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government fixes with effect from the 24th April, 1962, for winding wires, specified in column 2 of the Table hereto annexed and chargeable with duty *ad valorem* under Item No. 33B of the First Schedule to the said Act, the tariff values specified in the corresponding entry in column 3 of the said Table:—

TABLE

Serial No. (1)	Description (2)	Tariff value per Kilogram (3)
		Rs.
1	Cotton covered	
	(i) Not exceeding 23 SWG	7·00
	(ii) Exceeding 23 SWG	14·00
2	Covered with synthetic Base Enamel	
	(i) Not exceeding 24 SWG	7·00
	(ii) Exceeding 24 SWG but not exceeding 31 SWG	8·00
	(iii) Exceeding 31 SWG but not exceeding 36 SWG	10·00

Explanation.—For the purpose of this notification, 'winding wire' shall be deemed to mean enamelled or cotton-covered high conductivity annealed round copper wire used for winding coils for instruments, electrical machinery and apparatus.

[No. 133/62.]

G.S.R. 814.—In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby fixes with effect from the 24th April, 1962, for bare copper wires of gauges not more than 14 S.W.G. (i.e. of a diameter of not less than 2,0320 mms) falling under Item No. 33B(ii) of the First Schedule to the said Act and being chargeable with duty *ad valorem*, the tariff value of Rs. 5·50 per kilogram.

[No. 134/62.]

G.S.R. 815.—In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby fixes with effect from the 24th April, 1962, for rubber insulated cables and flexible cords, specified in column 2 of the Table hereto appended and chargeable with duty *ad valorem* under Item No. 33B of the First Schedule to the said Act, the tariff values specified in the corresponding entry in column 3 of the said Table:

Provided that for any item packed in non-standard packing, that is to say, in any lengths other than 100 yards or metres per coil, the appropriate tariff valuation shall be ten per cent more than the tariff value specified above:

Provided further that for any item produced in any industrial undertaking other than an industrial undertaking to which the Industries (Development and Regulation) Act, 1951 applies, the tariff valuation applicable shall be reduced by 20 per cent.

TABLE

Serial No.	Description	In standard packs of 100 metres each.
1	2	3
Nominal Area in square inch	Wires and Strand	Rs.
(a)	(b)	
I Single Core Taped Braided & Compounded 660V		
·0015	1/·044	32·22
·0020	3/·029	37·25
·0030	1/·064	38·62
·0030	3/·036	42·24
·0045	7/·029	55·80
·0070	7/·036	75·53
·0100	7/·044	98·18
·0145	7/·052	106·26
·0225	7/·064	140·26
·0300	19/·044	198·92
·0400	19/·052	257·69
·0600	19/·064	353·44
·0750	19/·072	442·73
·1000	19/·083	558·79
·1200	37/·064	671·48
·1500	37/·072	810·52
·2000	37/·083	1039·17
·2500	37/·093	1261·77
·3000	37/·103	1502·29
·4000	61/·093	2063·49
·5000	61/·103	2457·75
·6000	91/·093	3023·39
·7500	91/·103	3609·16
·8500	127/·093	4115·78
1·0000	127/·103	4882·16
II Single Core Taped Braided & Compounded 250V		
·0015	1/·044	20·29
·0020	3/·029	25·34
·0030	1/·064	28·51
·0030	3/·036	31·79
·0045	7/·029	44·93
·0070	7/·036	55·53
·0100	7/·044	77·53
·0145	7/·052	88·07
·0225	7/·064	118·13
·0300	19/·044	179·89
·0400	19/·052	232·46
·0600	19/·064	323·65

I	(a)	2	(b)	3
III.	<i>Single Core Lead Alloy Sheathed—250V</i>			Rs.
	·0015		1/·044	66·20
	·0020		3/·029	76·78
	·0030		3/·036	89·30
	·0045		7/·029	104·62
	·0070		7/·036	129·18
	·0100		7/·044	157·02
	·0145		7/·052	170·65
	·0225		7/·064	239·87
	·0300		19/·044	310·52
	·0400		19/·052	389·32
	·0600		19/·064	510·23
IV	<i>Flat Twin Lead Alloy Sheathed 250V</i>			
	·0015		1/·044	99·82
	·0020		3/·029	119·71
	·0030		3/·036	158·00
	·0045		7/·029	194·64
	·0070		7/·036	243·18
	·0100		7/·044	298·46
	·0145		7/·052	324·60
	·0225		7/·064	455·42
V	<i>Flat Lead Alloy Sheathed 3 Core 250V</i>			
	·0015		1/·044	136·76
	·0020		3/·029	190·76
	·0030		3/·036	225·44
	·0045		7/·029	275·05
	·0070		7/·036	344·63
	·0100		7/·044	426·69
	·0145		7/·052	519·42
	·0225		7/·064	649·97
VI	<i>Flat Twin Lead Alloy Sheathed with Earth Continuity Conductor 250V</i>			
	·0015		1/·044	105·00
	·0020		3/·029	125·08
	·0030		3/·036	164·18
	·0045		7/·029	204·93
	·0070		7/·036	253·00
	·0100		7/·044	311·10
	·0145		7/·052	343·75
	·0225		7/·064	472·76
VII	<i>Single Core Tough Rubber Sheathed 250V</i>			
	·0015		1/·044	29·39
	·0020		3/·029	34·42
	·0030		3/·036	43·19
	·0045		7/·029	56·68
	·0070		7/·036	72·23
	·0100		7/·044	94·80
	·0145		7/·052	109·88
	·0225		7/·064	150·25
	·0300		19/·044	242·12
	·0400		19/·052	302·38
	·0600		19/·064	412·23

1	(a)	2	(b)	3
				Rs.
VIII Flat Twin Tough Rubber Sheathed 250V				
	·0015		1/·004	49·74
	·0020		3/·029	61·82
	·0030		3/·036	80·77
	·0045		7/·029	101·38
	·0070		7/·036	137·43
	·0100		7/·044	183·32
	·0145		7/·052	219·03
	·0225		7/·064	320·33
	·0300		19/·044	489·24
	·0400		19/·052	620·92
	·0600		19/·064	857·81
IX Flat 3 Core Tough Rubber Sheathed 250V				
	·0015		1/·044	73·67
	·0020		3/·029	97·74
	·0030		3/·036	122·86
	·0045		7/·029	155·90
	·0070		7/·036	215·10
	·0100		7/·044	289·06
	·0145		7/·052	378·08
	·0225		7/·064	519·66
X Twin Flat Tough Rubber Sheathed with Earth Continuity Conductor 250V				
	·0015		1/·044	59·67
	·0020		3/·029	70·08
	·0030		3/·036	88·65
	·0045		7/·029	125·18
	·0070		7/·036	173·44
	·0100		7/·044	232·93
	·0145		7/·052	307·81
	·0225		7/·064	420·59
XI Single Core Weatherproof 250V				
	·0015		1/·044	32·22
	·0020		3/·029	40·28
	·0030		3/·036	48·21
	·0045		7/·029	60·44
	·0070		7/·036	77·60
	·0100		7/·044	100·15
	·0145		7/·052	110·67
	·0225		7/·064	147·97
	·0300		19/·044	211·71
	·0400		19/·052	271·40
	·0600		19/·064	370·82
XII Flat Twin Weatherproof 250V				
	·0015		1/·044	55·89
	·0020		3/·029	74·46
	·0030		3/·036	89·81
	·0045		7/·029	116·54
	·0070		7/·036	155·52
	·0100		7/·044	200·90
	·0145		7/·052	222·97
	·0225		7/·064	296·85
	·0300		19/·044	418·14
	·0400		19/·052	549·49
	·0600		19/·064	755·36

1	(a)	2	(b)	3
				Rs.
XIII Twin Tough Rubber Sheathed Flexible 250V				
	·0006	14/·0076		59·91
	·0010	23/·0076		68·72
	·0017	40/·0076		83·42
	·003	70/·0076		114·41
	·0048	110/·0076		151·65
	·007	162/·0076		247·55
XIV Tough Rubber Sheathed Flexible 3 Core 250V				
	·0006	14/·0076		74·91
	·0010	23/·0076		86·03
	·0017	40/·0076		110·93
	·003	70/·0076		148·84
	·0048	110/·0076		210·20
	·007	162/·0076		337·69
XV Tough Rubber Sheathed Flexible 4 Core 250 V				
	·0006	14/·0076		100·36
	·0010	23/·0076		119·23
	·0017	40/·0076		145·70
	·003	70/·0076		197·28
	·0048	110/·0076		272·60
	·007	162/·0076		425·01
XVI Twin Circular Unkinkable Domestic Flex 250V				
	·0006	14/·0076		89·86
	·0010	23/·0076		102·30
	·0017	40/·0076		118·14
	·003	70/·0076		149·45
	·0048	110/·0076		196·32
	·007	162/·0076		284·38
XVII 3 Core Circular Unkinkable Domestic Flex 250 V				
	·0006	14/·0076		112·43
	·0010	23/·0076		125·52
	·0017	40/·0076		145·97
	·003	70/·0076		182·90
	·0048	110/·0076		246·74
	·007	162/·0076		356·26
XVIII Twin Twisted Glace Cotton Braided Flex 250V				
	·0006	14/·0076		44·95
	·0010	23/·0076		50·99
	·0017	40/·0076		63·32
	·003	70/·0076		84·39
	·0048	110/·0076		120·11
	·007	162/·0076		189·26
XIX Twin Circular Braided & Compounded Workshop Flex 250V				
	·0006	14/·0076		51·59
	·0010	23/·0076		61·26
	·0017	40/·0076		74·34
	·003	70/·0076		106·41
	·0048	110/·0076		137·43
	·007	162/·0076		210·92

1	(a)	2	(b)	3
XX	3 Core Circular Braided & Compounded Workshop Flex 250V			Rs.
	·0006	14/·0076		66·24
	·0010	23/·0076		79·01
	·0017	40/·0076		98·66
	·0031	70/·0076		135·53
	·0048	110/·0076		179·91
	·007	162/·0076		281·45

[No. 135/62.]

G.S.R. 816.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 24th April, 1962, the parts and accessories of mechanically driven gramophones falling under Item No. 37A(ii) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column 2 of the Table hereto annexed, from so much of the duty of excise as is in excess of the duty specified in the corresponding entry in column 3 of the said Table:—

Serial No.	Description	Duty per unit
1	2	3
		Rs.
1	Motor driving mechanism	10·00
2	Spring for motor mechanism	1·50
3	Base board for motor mechanism	1·50
4	Sound box	1·50
5	Turn-table	1·50
6	Tone arm	1·50
7	Acoustical horn	
	(a) if made of tin	0·30
	(b) if made of zinc	2·50
8	Governor	1·00

[No. 136/62.]

G.S.R. 817.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 24th April, 1962, all paper containing mechanical wood pulp amounting to not less than 50 per cent. of the fibre content from so much of the excise duty leviable thereon as is in excess of 5 naye paise per kilogram:

Provided that it is proved to the satisfaction of the proper officer, as defined in the said rules, that such paper is intended for use in the printing of newspapers, text books or other books of general interest:

Provided further that the waste arising in the process of printing of newspapers, text books or other books of general interest may be used for any other purpose without payment of any further duty if the proper officer is satisfied

that the waste is genuine and cannot be reused in the printing of the aforesaid publications.

Explanation.—For the purpose of this notification, 'newspaper' means any printed periodical work, containing public news or comment on public news, which is printed at regular intervals of not more than one month and the printer and publisher of which have, before the District Magistrate, Presidency or Sub-Divisional Magistrate concerned, made and subscribed a declaration under the Press and Registration of Books Act, 1867 (25 of 1867).

[No. 137/62.]

B. N. BANERJI, Jt. Secy.